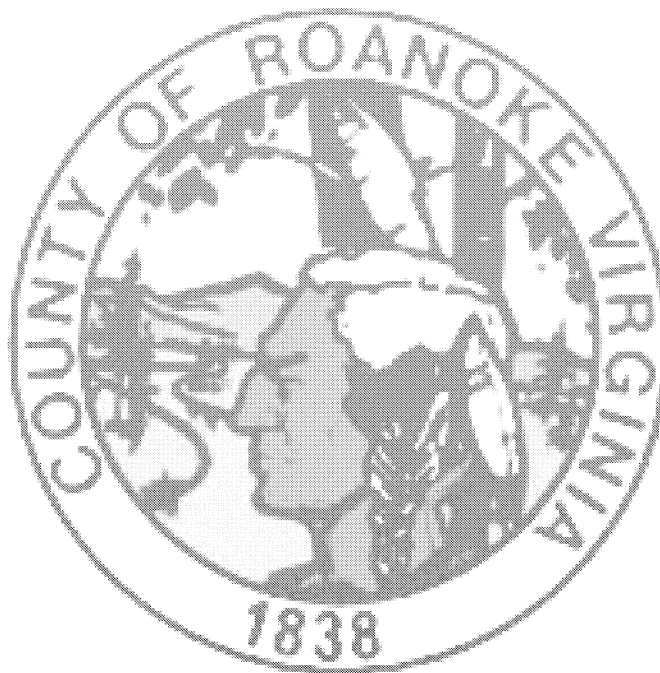


GOVERNMENTAL FUNDS

The **Debt Service Fund** is the fund used to account for the financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

The **General Fund** is the general operating fund of the County which is used to account for all of the financial resources, except those required to be accounted for in another fund.



Schedule 1

COUNTY OF ROANOKE, VIRGINIA
 Budgetary Comparison Schedule
 Debt Service Fund
 For the Year Ended June 30, 2005
 (Unaudited)

	Original Budget	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Principal Payments				
General Obligation Bonds				
General Government	\$ 1,515,000	\$ 1,515,000	\$ 1,515,000	\$ -
VRA Infrastructure Bonds	310,325	310,325	-	310,325
Schools General Obligation Bonds	485,000	485,000	485,000	-
Schools Virginia Public Schools Authority Bonds	4,709,639	4,709,639	4,709,639	-
Total General Obligation Bonds	<u>7,019,964</u>	<u>7,019,964</u>	<u>6,709,639</u>	<u>310,325</u>
General Obligation Notes				
Schools-Literary Loans	884,032	884,032	884,032	-
Total General Obligation Notes	<u>884,032</u>	<u>884,032</u>	<u>884,032</u>	<u>-</u>
Capitalized Lease Obligations				
General Government	745,653	745,653	745,708	(55)
Total Capitalized Lease Obligations	<u>745,653</u>	<u>745,653</u>	<u>745,708</u>	<u>(55)</u>
Total Principal Payments	<u>8,649,649</u>	<u>8,649,649</u>	<u>8,339,379</u>	<u>310,270</u>
Interest Payments				
General Obligation Bonds				
General Government	743,159	743,159	743,159	-
VRA Infrastructure Bonds	894,302	894,302	894,302	-
Schools General Obligation Bonds	179,281	179,281	179,281	-
Schools Virginia Public Schools Authority Bonds	3,835,336	3,835,336	3,835,336	-
Total General Obligation Bonds	<u>5,652,078</u>	<u>5,652,078</u>	<u>5,652,078</u>	<u>-</u>
General Obligation Notes				
Schools-Literary Loans	259,636	259,636	259,636	-
Total General Obligation Notes	<u>259,636</u>	<u>259,636</u>	<u>259,636</u>	<u>-</u>
Capitalized Lease Obligations				
General Government	222,327	222,327	221,985	342
Total Capitalized Lease Obligations	<u>222,327</u>	<u>222,327</u>	<u>221,985</u>	<u>342</u>
Total Interest Payments	<u>6,134,041</u>	<u>6,134,041</u>	<u>6,133,699</u>	<u>342</u>
Issuance and Miscellaneous Costs	44,480	44,480	6,090	38,390
Total	<u>\$ 14,828,170</u>	<u>\$ 14,828,170</u>	<u>\$ 14,479,168</u>	<u>\$ 349,002</u>

See accompanying notes to required supplementary information
 See accompanying independent auditors' report

Schedule 2

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
General property taxes:			
Real property taxes	\$ 64,475,000	\$ 64,955,613	\$ 480,613
Real and personal public service corporation property taxes	2,530,000	2,376,775	(153,225)
Payments in lieu of taxes	120,000	169,457	49,457
Personal property taxes	13,368,247	13,370,021	1,774
Penalties and interest	600,000	575,268	(24,732)
Total general property taxes	<u>81,093,247</u>	<u>81,447,134</u>	<u>353,887</u>
Other local taxes:			
Local sales and use taxes	7,400,000	7,377,960	(22,040)
Business license taxes	5,050,000	4,572,222	(477,778)
Franchise license taxes	815,000	871,166	56,166
Motor vehicle licenses	1,760,000	1,821,134	61,134
Bank franchise taxes	425,000	609,587	184,587
Taxes on recordation and wills	1,195,000	1,546,072	351,072
Utility license tax	470,000	533,552	63,552
Mobile phone utility tax	1,000,000	1,353,584	353,584
Consumer utility tax	4,775,000	4,695,721	(79,279)
E911 tax	1,180,377	1,000,283	(180,094)
Hotel and motel tax	625,000	626,855	1,855
Tax on prepared food	2,860,000	2,990,255	130,255
Admissions tax	110,000	104,268	(5,732)
Total other local taxes	<u>27,665,377</u>	<u>28,102,659</u>	<u>437,282</u>
Permits, fees, and licenses:			
Animal licenses	28,177	26,935	(1,242)
Permits and other licenses	687,561	667,113	(20,448)
Total permits, fees, and licenses	<u>715,738</u>	<u>694,048</u>	<u>(21,690)</u>
Fines and forfeitures	<u>599,200</u>	<u>700,301</u>	<u>101,101</u>
Use of money and property	<u>824,514</u>	<u>975,591</u>	<u>151,077</u>
Charges for services:			
Refuse costs	10,500	18,334	7,834
Court costs	486,700	328,107	(158,593)
Charges for correction and detention	431,566	431,566	-
Charges for parks and recreation	981,694	942,427	(39,267)
Charges for library	14,000	24,440	10,440
Rescue fees	1,570,000	1,624,393	54,393
Other charges	17,500	6,907	(10,593)
Total charges for services	<u>3,511,960</u>	<u>3,376,174</u>	<u>(135,786)</u>

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Miscellaneous:			
Reimbursements - shared programs from			
City of Salem	\$ 383,318	\$ 456,972	\$ 73,654
Miscellaneous	628,562	589,664	(38,898)
Legal services	6,015	6,000	(15)
Jail	323,106	534,251	211,145
Welfare department	50,000	167,322	117,322
Resource Authority	45,000	45,000	-
WVWA	120,000	96,576	(23,424)
Host locality fee	300,000	300,000	-
Total miscellaneous	1,856,001	2,195,785	339,784
Total revenue from local sources	116,266,037	117,491,692	1,225,655
From the Commonwealth:			
Non-categorical aid:			
ABC profits	75,000	45,724	(29,276)
Wine taxes	60,000	47,928	(12,072)
Motor vehicles carriers tax	27,000	17,752	(9,248)
Trailer tax	71,000	92,658	21,658
Personal property tax relief	12,096,599	12,096,599	-
Total non-categorical aid	12,329,599	12,300,661	(28,938)
Categorical aid:			
Shared expenditures:			
Commonwealth's Attorney	386,500	409,428	22,928
Sheriff	3,696,530	3,922,729	226,199
Commissioner of the Revenue	223,426	228,583	5,157
Treasurer	201,422	208,139	6,717
Medical Examiner	4,380	450	(3,930)
Registrar/Electoral Board	48,000	82,978	34,978
Clerk of Court	396,086	445,084	48,998
Total shared expenditures	4,956,344	5,297,391	341,047
Other categorical aid:			
Recovered costs - housing of			
state prisoners	57,324	57,324	-
EMS	154,396	135,195	(19,201)
Recovered costs - welfare	1,447,946	1,686,073	238,127

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Mental health and mental retardation services board	\$ 32,475	\$ 32,475	\$ -
Confiscated goods	1,107	1,107	-
VJCCCA grant	302,275	290,554	(11,721)
Library	9,385	1,385	(8,000)
Comprehensive services act	2,751,020	2,330,583	(420,437)
Police department grant	1,785,640	1,736,250	(49,390)
Other state grants	487,881	-	(487,881)
Total other categorical aid	7,029,449	6,270,946	(758,503)
Total categorical aid	11,985,793	11,568,337	(417,456)
Total from the Commonwealth	24,315,392	23,868,998	(446,394)
From the Federal government:			
Categorical aid:			
Emergency services	818,924	625,932	(192,992)
Seized goods	49,526	49,526	-
Criminal history records grant	10,694	6,944	(3,750)
Welfare reimbursement	4,289,788	3,837,688	(452,100)
GED grant	-	4,628	4,628
Other Federal grants	301,730	192,797	(108,933)
Total categorical aid	5,470,662	4,717,515	(753,147)
Total from the Federal government	5,470,662	4,717,515	(753,147)
Total Intergovernmental revenues	29,786,054	28,586,513	(1,199,541)
Total revenues	146,052,091	146,078,205	26,114
Expenditures:			
General government administration:			
Legislative:			
Board of supervisors	389,573	371,385	18,188
General and financial administration:			
County administrator	306,265	301,959	4,306
Community relations	204,955	197,754	7,201
Human resources	566,784	557,019	9,765
County attorney	469,842	452,794	17,048
Commissioner of revenue	780,238	752,586	27,652
Assessor	982,025	962,469	19,556
Treasurer	870,893	766,496	104,397

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Risk management	\$ 351,081	\$ 351,081	\$ -
Assistant county administrator -			
Management services	138,150	135,974	2,176
Finance	1,241,593	1,195,052	46,541
Management and budget	260,712	253,994	6,718
Procurement	409,123	403,534	5,589
Total general and financial administration	6,581,661	6,330,712	250,949
Electoral board and officials	312,249	307,985	4,264
Total general government administration	7,283,483	7,010,082	273,401
Judicial administration			
Courts:			
Circuit court	279,144	235,607	43,537
General district court	40,878	39,839	1,039
Special magistrates	3,155	2,693	462
J and D Court	13,606	15,635	(2,029)
Clerk of the circuit court	982,761	972,344	10,417
Total courts	1,319,544	1,266,118	53,426
Law library	131,284	37,337	93,947
Commonwealth attorney	740,083	689,343	50,740
Total judicial administration	2,190,911	1,992,798	198,113
Public safety:			
Law enforcement and traffic control:			
Sheriff and Police	12,577,346	11,992,954	584,392
E911 maintenance	1,472,176	756,712	715,464
Total law enforcement and traffic control	14,049,522	12,749,666	1,299,856
Fire and rescue services:			
Fire and rescue services	10,449,870	10,248,227	201,643
Total fire and rescue services	10,449,870	10,248,227	201,643

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Correction and detention:			
Confinement and care of prisoners	\$ 4,784,340	\$ 4,777,496	\$ 6,844
Court service unit	659,452	629,810	29,642
VJCCCA Grant	430,867	324,755	106,112
Total correction and detention	5,874,659	5,732,061	142,599
Animal control	391,986	381,831	10,155
Total public safety	30,766,037	29,111,785	1,654,253
Public Works:			
General services administration	1,543,250	1,334,206	209,044
Refuse disposal	4,767,593	4,322,322	445,271
Maintenance of general buildings and grounds	2,998,804	2,962,522	36,282
Engineering	3,122,270	2,987,765	134,505
Inspections	945,947	906,740	39,207
Garage complex	204,883	169,956	34,927
Total public works	13,582,747	12,683,511	899,236
Health and welfare:			
Mental health	21,675	21,583	92
Psychiatrically disabled	10,800	10,800	-
Public health	459,403	459,403	-
Social services administration	4,148,690	3,761,542	387,148
Comprehensive services act	5,176,213	4,787,086	389,127
Public assistance	3,325,057	3,275,441	49,616
Institutional care	33,100	31,320	1,780
Social services organizations	168,585	168,585	-
Total health and welfare	13,343,523	12,515,760	827,763
Parks, recreation and cultural:			
Assistant county administrator - Human Services	190,296	189,500	796
Parks and recreation	4,017,106	3,424,788	592,318
Library	2,445,349	2,374,123	71,226
Cultural enrichment	228,516	153,825	74,691
Total parks, recreation and cultural	6,881,267	6,142,236	739,031
Community development:			
Planning and zoning	711,060	487,741	223,319
Cooperative extension program	96,129	69,036	27,093

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2005

	Final Budget as Amended	Actual	Variance with Final Budget Positive (Negative)
Economic development	\$ 623,274	\$ 610,633	\$ 12,641
Public transportation	786,142	319,697	466,445
Contribution to human service organizations	95,050	94,450	600
Total community development	2,311,655	1,581,557	730,098
Nondepartmental:			
Employee benefits	231,415	200,000	31,415
Dixie caverns landfill cleanup	35,000	23,228	11,772
Miscellaneous	206,000	303,155	(97,155)
Tax relief for the elderly and handicapped	512,411	471,858	40,553
Refuse credit - Town of Vinton	110,000	110,000	-
Board contingency	2,510	-	2,510
Total nondepartmental	1,097,336	1,108,241	(10,905)
Total expenditures	77,456,959	72,145,970	5,310,989
Excess of revenues over expenditures	68,595,132	73,932,235	5,337,103
Other financing sources (uses):			
Transfers in:			
Transfer from Capital Projects fund	32,267	32,267	-
Transfers out:			
Transfer to Debt Service fund	(4,016,579)	(3,705,966)	310,613
Transfer to school board component unit	(63,309,098)	(63,267,117)	41,981
Transfer to internal service funds	(486,525)	(483,782)	2,743
Transfer to Capital Projects fund	(7,241,567)	(7,241,567)	-
Net change in fund balance	(6,426,370)	(733,930)	5,692,440
Fund balance at beginning of year	18,373,879	19,461,687	1,087,808
Fund balance at end of year	\$ 11,947,509	\$ 18,727,757	\$ 6,780,248

See accompanying independent auditors' report.

Schedule 3

COUNTY OF ROANOKE, VIRGINIA
Capital Assets Used in the Operation of Governmental Activities
Schedule By Function and Activity
June 30, 2005

<u>Function and Activity:</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Total</u>
General government				
Legislative	\$ -	\$ -	\$ 60,756	\$ 60,756
Executive	-	-	29,588	29,588
Judicial	-	25,292	459,188	484,480
Elections	-	-	23,092	23,092
Finance	-	-	716,448	716,448
Management and budget	-	-	2,641	2,641
County attorney	-	-	5,397	5,397
Administrative officers and boards	-	-	397,457	397,457
Planning and zoning	-	-	59,929	59,929
Human resources	-	-	20,002	20,002
Management information systems	-	-	1,268,282	1,268,282
Procurement	-	-	28,291	28,291
Radio maintenance	-	55,530	468,452	523,982
Gas distribution center	-	86,868	64,495	151,363
General governmental buildings	7,808,536	120,203,374	1,772,918	129,784,828
Solid waste	-	-	2,816,297	2,816,297
General services	-	110,646	123,771	234,417
Other	-	-	77,020	77,020
Total general government	<u>7,808,536</u>	<u>120,481,710</u>	<u>8,394,024</u>	<u>136,684,270</u>
Public safety				
Police protection	-	428,078	7,956,282	8,384,360
Fire and rescue	146,763	6,324,161	9,505,006	15,975,930
Correction and detention	203,504	5,341,805	1,296,738	6,842,047
Inspections	-	-	97,445	97,445
Total public safety	<u>350,267</u>	<u>12,094,044</u>	<u>18,855,471</u>	<u>31,299,782</u>
Engineering	-	-	998,210	998,210
Buildings and grounds	-	6,880	239,089	245,969
Health and welfare	-	-	228,527	228,527
Libraries	696,075	3,427,221	161,358	4,284,654
Recreation	1,230,084	4,650,963	1,831,520	7,712,567
Total governmental funds capital assets allocated to functions	<u>\$ 10,084,962</u>	<u>\$ 140,660,818</u>	<u>\$ 30,708,199</u>	<u>181,453,979</u>
Construction in progress				<u>7,259,570</u>
Total governmental funds capital assets				<u>\$ 188,713,549</u>

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes By Function and Activity
For the Year Ended June 30, 2005

Function and Activity:	Governmental Funds Capital Assets June 30, 2004 As Restated	Additions	Reductions	Governmental Funds Capital Assets June 30, 2005
General government				
Legislative	\$ 9,329	\$ 51,427	\$ -	\$ 60,756
Executive	29,588	-	-	29,588
Judicial	484,480	-	-	484,480
Elections	23,092	-	-	23,092
Finance	689,202	27,246	-	716,448
Management and budget	2,641	-	-	2,641
County attorney	5,397	-	-	5,397
Administrative officers and boards	305,503	91,954	-	397,457
Planning and zoning	59,929	-	-	59,929
Human resources	12,732	7,270	-	20,002
Management information systems	1,165,735	102,547	-	1,268,282
Procurement	28,291	-	-	28,291
Radio maintenance	523,982	-	-	523,982
Gas distribution center	151,363	-	-	151,363
General governmental buildings	106,390,258	23,611,119	(216,549)	129,784,828
Solid waste	2,784,612	78,685	(47,000)	2,816,297
General services	249,282	-	(14,865)	234,417
Other	77,020	-	-	77,020
Total general government	<u>112,992,436</u>	<u>23,970,248</u>	<u>(278,414)</u>	<u>136,684,270</u>
Public safety				
Police protection	7,923,184	479,511	(18,335)	8,384,360
Fire and rescue	15,621,948	460,955	(106,973)	15,975,930
Correction and detention	6,759,314	82,733	-	6,842,047
Inspections	88,410	9,035	-	97,445
Total public safety	<u>30,392,856</u>	<u>1,032,234</u>	<u>(125,308)</u>	<u>31,299,782</u>
Engineering	871,430	126,780	-	998,210
Buildings and grounds	250,530	18,006	(22,567)	245,969
Health and welfare	187,303	41,224	-	228,527
Libraries	4,218,930	65,724	-	4,284,654
Recreation	7,456,858	289,254	(33,545)	7,712,567
Construction in progress	15,468,231	13,847,826	(22,056,487)	7,259,570
Total governmental funds capital assets	<u>\$ 171,838,574</u>	<u>\$ 39,391,296</u>	<u>\$ (22,516,321)</u>	<u>\$ 188,713,549</u>

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
Schedule of the Treasurer's Accountability
June 30, 2005

ASSETS HELD BY THE TREASURER:

Cash and cash items:

Cash and cash items on hand	\$ 800	
Petty cash funds with other county officials	7,860	
Petty cash funds with Agency and Enterprise Funds	<u>5,600</u>	\$ 14,260

Cash on deposit:

SunTrust bank	5,265,053	
Bank of Botetourt	149,353	
Valley bank	<u>414,338</u>	5,828,744

Money market deposit:

SunTrust bank	5,985,168	
Alexandar Key	31,885,548	
Wachovia	<u>2,354,342</u>	40,225,058

Certificates of deposit:

FNB Salem Bank and Trust	<u>100,000</u>	100,000
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Bankers' acceptances:

SunTrust bank	<u>656,232</u>	656,232
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Commercial paper:

SunTrust bank	<u>2,045,989</u>	2,045,989
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Government securities:

Alexandar Key	47,140,602	
SunTrust bank	<u>11,948,513</u>	59,089,115

Local government investment pool

<u>13,351,635</u>	13,351,635
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See accompanying independent auditors' report.

Schedule 5 (continued)

COUNTY OF ROANOKE, VIRGINIA
Schedule of the Treasurer's Accountability
June 30, 2005

Escrow accounts:

BB&T	\$ 205,681	
Valley bank	901,293	
FNB Salem Bank and Trust	<u>1,277,086</u>	\$ 2,384,060

Unearned revenues and reserves:

Returned checks	5,545	
Contractor escrows	(2,312,328)	
Deferred revenues	(15,323)	
Personal property tax relief	24,422	
Unrefunded matured certificates of deposits	(8,744)	
A. D. Alford trust	(28,631)	
Sidney Louis Hyatt	(37,584)	
Reserves	<u>(839,606)</u>	<u>(3,212,249)</u>

Total assets held by the treasurer

\$ 120,482,842

LIABILITIES OF THE TREASURER:

Balance of County funds	<u><u>\$ 120,482,842</u></u>
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See accompanying independent auditors' report.